



CITY OF ESTEVAN
SASKATCHEWAN

**FINANCIAL
STATEMENT**

**FOR THE YEAR ENDED
DECEMBER 31st, 1987**

**CHARTERED ACCOUNTANTS
MATCHETT, POTTS & SEIPP**

CITY OF ESTEVAN

CITY COUNCIL

1987

MAYOR

A.B. COLLINS

ALDERMEN

J. DEADLOCK

G. WAHLMEIER

J. EMPEY

M. SYMONS

G. GELMICH

E. DAHL

ADMINISTRATIVE STAFF

ADMINISTRATOR
M. HOSTE

CITY TREASURER
R. SLUGOSKI

CITY ENGINEER
B. BERRY

RECREATION DIRECTOR
G. VANSICKLE

POLICE CHIEF
R. WORSNOP

FIRE CHIEF
J. BOURQUIN

CITY SOLICITOR

L. CUNDALL

CITY AUDITORS

MATCHETT, POTTS & SEIPP

CITY OF ESTEVAN

INDEX

	<u>Page</u>
Auditors' Report	1
General Section	
Capital Fund Balance Sheet	2
Capital Trust Fund Balance Sheet	3
Perpetual Care Fund Balance Sheet	3
Investment in Capital Assets	4
Revenue Fund Balance Sheet	5
Revenue Fund Surplus	6
Statement of Reserves	7 - 8
Summary of Revenue and Expenditures	9
Notes to the Financial Statements	10 - 13
Details of Capital Assets	14
Particulars of Debenture Debt	15
Statement of Revenue and Expenditures	
Details of Revenue	
General Funds	16
General Funds (continued)	17
Details of Expenditures	
General Government	18
Protective Services	19
Protective Services (continued)	20
Transportation Services	21
Transportation Services (continued)	22
Environmental Health	23
Public Health and Social Services	23
Environmental Development	23
Recreation and Cultural Services	24
Recreation and Cultural Services (continued)	25
Fiscal Services	26
Transfer to Reserves	26
Capital Expenditures	27
Repayment to Capital Trust Fund	27
Extraordinary repairs and replacements	28
Statement of Utilities	
Revenue	29
Expenditures	30
Expenditures (continued)	31
Expenditures (continued)	32
Taxes and Tax Roll Particulars	33
Miscellaneous Data	34

**CHARTERED ACCOUNTANTS
MATCHETT, POTTS & SEIPP**

1130 - 3RD STREET, ESTEVAN, SASK. S4A 0R7 * TELEPHONE 634-2603

1.

AUDITORS' REPORT

His Worship the Mayor and Aldermen,
City of Estevan,
Estevan, Saskatchewan.

We have examined the balance sheets of the City of Estevan as at December 31, 1987 and the statements of revenue fund surplus, general revenue and expenditures, reserves, investment in capital assets, capital trust fund balance and trust fund balance for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the City of Estevan as at December 31, 1987 and the results of its operations for the year then ended, in accordance with the accounting practices generally accepted for Saskatchewan Urban Municipalities applied on a basis consistent with that of the preceding year.

The additional information as listed in the supporting schedules has been taken from the books and records of the City of Estevan but has not been independently checked by us other than in the course of our examination of the financial statements and only to the extent necessary to allow us to render an opinion thereon.

Matchett, Potts & Seipp
CHARTERED ACCOUNTANTS

March 9, 1988.

CITY OF ESTEVAN
CAPITAL FUND BALANCE SHEET
DECEMBER 31, 1987

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Tangible assets		
General	\$ 15,113,598	\$ 13,551,212
Utilities	7,280,310	5,156,564
Capital works in process	675,246	499,692
Investment in debentures	<u>85,000</u>	<u>164,000</u>
	\$ 23,154,154 =====	\$ 19,371,468 =====

<u>LIABILITIES AND EQUITY</u>		
Liabilities		
Debenture debt unmatured	\$ 721,113	\$ 1,083,280
Due to revenue fund	675,246	499,692
Due to capital trust fund	<u>4,360</u>	<u>38,720</u>
	1,400,719	1,621,692
Equity		
Investment in capital assets	<u>21,753,435</u>	<u>17,749,776</u>
	\$ 23,154,154 =====	\$ 19,371,468 =====

CITY OF ESTEVAN
CAPITAL TRUST FUND BALANCE SHEET
DECEMBER 31, 1987

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Investment in debentures	\$ 4,000	\$ 5,000
Due from revenue fund	991,640	956,280
Due from capital fund	<u>4,360</u>	<u>38,720</u>
	\$ 1,000,000	\$ 1,000,000
	=====	=====
<u>LIABILITIES</u>		
Capital trust fund reserve	\$ 1,000,000	\$ 1,000,000
	=====	=====

PERPETUAL CARE FUND BALANCE SHEET
DECEMBER 31, 1987

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$ 4,286	\$ 584
Investment in savings certificates	101,000	88,000
Due from revenue fund	<u>185</u>	<u>880</u>
	\$ 105,471	\$ 89,464
	=====	=====
<u>LIABILITIES</u>		
Perpetual care fund reserve	\$ 105,471	\$ 89,464
	=====	=====

CITY OF ESTEVAN
INVESTMENT IN CAPITAL ASSETS
DECEMBER 31, 1987

	<u>1987</u>	<u>1986</u>
Balance, beginning of the year	\$ 17,749,776	\$ 15,225,646
Add		
Debenture debt matured	283,167	285,575
Tangible asset additions	3,861,930	2,196,527
Repayment to capital trust fund	<u>34,360</u>	<u>65,910</u>
	21,929,233	17,773,658
Less		
Tangible asset disposals	<u>175,798</u>	<u>23,882</u>
Balance, end of the year	\$ <u>21,753,435</u> =====	\$ <u>17,749,776</u> =====

CITY OF ESTEVAN
REVENUE FUND BALANCE SHEET
DECEMBER 31, 1987

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$ 7,241,735	\$ 4,278,053
Accounts receivable	839,428	722,792
Taxes receivable (Note 2)	467,149	310,995
Loans to other authorities	70,824	88,531
Due from capital fund	675,246	499,692
Inventories (Note 3)	1,053,558	986,411
Prepaid expenses	<u>53,065</u>	<u>153,961</u>
	\$ 10,401,005	\$ 7,040,435
	=====	=====

LIABILITIES AND EQUITY

<u>Liabilities</u>		
Accounts payable	\$ 231,027	\$ 179,396
Debenture debt matured	12,202	57,397
Due to school authorities	273,947	195,698
Due to perpetual care fund	185	880
Due to capital trust fund	991,640	956,280
Deposits and deferred revenue	169,620	150,410
Reserves	<u>8,297,884</u>	<u>5,076,598</u>
	9,976,505	6,616,659
<u>Equity</u>		
Revenue fund surplus	<u>424,500</u>	<u>423,776</u>
	\$ 10,401,005	\$ 7,040,435
	=====	=====

APPROVED ON BEHALF OF THE CITY

APB alius
MAYOR
R. Slugoski
CITY TREASURER

CITY OF ESTEVANREVENUE FUND SURPLUSFOR THE YEAR ENDED DECEMBER 31, 1987

	<u>1987</u>	<u>1986</u>
Balance, beginning of the year	\$ 423,776	\$ 427,234
Add		
Previous year's income	97	218
Surplus for the year	<u>5,544</u>	<u>4,688</u>
	429,417	432,140
Less		
Transfer to reserves	<u>4,917</u>	<u>8,364</u>
Balance, end of the year	\$ 424,500 =====	\$ 423,776 =====

CITY OF ESTEVANSTATEMENT OF RESERVESFOR THE YEAR ENDED DECEMBER 31, 1987

	<u>1987</u>	<u>1986</u>
Balance, beginning of the year	\$ 5,076,598	\$ 1,813,092
Additions		
Transfer from general fund	3,945,965	3,143,497
Government grants	500,000	-
Profit on land sales	9,579	118,485
Equipment rentals	133,487	139,497
Expense recoveries	24,523	-
Collection of accounts written off	1,222	2,025
Fire department call out fees	3,347	2,936
Prior year's surplus	8,282	7,864
Local improvement levies	-	6,449
Penalties on lot refunds	1,456	-
Unclaimed water deposits	844	-
	9,705,303	5,233,845
Reductions		
Transfer to general fund	1,404,499	153,571
Uncollectable accounts written off	448	57
Other expenditures	2,472	3,619
Balance, end of the year	\$ 8,297,884 =====	\$ 5,076,598 =====

CITY OF ESTEVAN
DETAILS OF RESERVES
DECEMBER 31, 1987

	<u>1987</u>	<u>1986</u>
Tax title property	\$ 98,135	\$ 92,889
Uncollectable taxes	57,086	55,885
Uncollectable general accounts	2,534	2,779
Uncollectable utility accounts	1,387	1,068
Contingencies	24,853	24,853
 Fire department equipment	 64,484	 36,737
Fire department building	9,150	-
Debenture administration	9,011	9,011
Public works equipment	251,595	346,434
Utilities	409,750	429,704
 Land development	 570,296	 564,506
Film projector	4,079	3,770
Recreation and culture facilities	243,023	246,427
Paving	81,993	160,337
Legal services	7,501	5,521
 Kensington avenue project	 60,084	 59,000
New airport project	5,800,152	2,853,284
Other	602,771	184,393
	<u>\$ 8,297,884</u>	<u>\$ 5,076,598</u>
	=====	=====

CITY OF ESTEVANSUMMARY OF REVENUE AND EXPENDITURESFOR THE YEAR ENDED DECEMBER 31, 1987

	<u>1987</u>	<u>1986</u>
Revenue		
Taxation	\$ 3,290,140	\$ 3,131,900
Grants in lieu	387,958	391,542
Services to other governments	6,679	6,533
General government and sale of services	218,782	184,727
Other revenue from own sources	1,243,017	1,076,036
Transfers from other governments	1,131,051	1,401,587
Other	4,122,230	3,677,381
Utilities	<u>2,956,100</u>	<u>1,247,308</u>
	<u>13,355,957</u>	<u>11,117,014</u>
Expenditures		
General government	519,850	463,162
Protective services	1,239,913	1,168,266
Transportation services	954,527	1,112,994
Environmental health	324,642	300,342
Public health and social services	44,497	44,371
Environmental development	43,899	38,011
Recreation and cultural services	929,301	860,325
Fiscal services	752,770	778,375
Transfers to reserves and allowances	3,550,465	3,102,183
Capital expenditures	1,667,255	1,876,686
Repayment to capital trust fund	34,360	65,910
Extraordinary repairs and replacements	334,405	54,503
Utilities	<u>2,954,529</u>	<u>1,247,198</u>
	<u>13,350,413</u>	<u>11,112,326</u>
Surplus for the year	\$ <u>5,544</u>	\$ <u>4,688</u>
	=====	=====

CITY OF ESTEVANNOTES TO THE FINANCIAL STATEMENTSDECEMBER 31, 1987

GENERAL

These statements report the activities of the City of Estevan including utilities.

1. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

a) Basis of Accounting

The city's financial transactions are segmented into various self-balancing funds which are not consolidated for reporting purposes.

These financial statements have been prepared in accordance with generally accepted accounting principles except where inconsistent with those principles prescribed by The Urban Municipality Act, 1984 or the Department of Urban Affairs for Saskatchewan. A summary of the exceptions to generally accepted accounting principles follows:

i) Capital assets

Capital assets are accounted for at cost in the Capital Fund irrespective of the sources of financing. They are retained at cost until expiry of their useful economic lives at which time they are written off to investment in Capital Assets.

That portion of asset acquisitions financed from current operations is included in capital expenditures of the Revenue Fund.

ii) Long-term debt

Principal repayments of long-term debt are included in current expenditures when paid.

Interest on long-term debt is not accrued, but is included in current expenditures when paid.

CITY OF ESTEVAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1987

1. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES
 (continued)

a) Basis of accounting

iii) Reserves

Changes in reserves are included in revenue/expenditures of current operations rather than as additions to/appropriations from accumulated surplus. Reserves can be created for specific or unspecified purposes.

iv) Asset valuation allowances

Asset valuation allowances are reflected as reserves and not as a reduction of the related asset.

b) Inventories

Inventories of stock and supplies for internal use are valued at lower of cost and replacement cost. Inventories of land development for resale and tax title property are valued at cost.

c) Investments and other assets

Investments and other assets are carried at cost.

2. TAXES RECEIVABLE	<u>1987</u>	<u>1986</u>
Municipal	\$ 222,382	\$ 144,477
Public school	170,891	116,279
Separate school	73,876	48,536
Collegiate	<u>-</u>	<u>1,703</u>
	\$ 467,149	\$ 310,995
	=====	=====

CITY OF ESTEVAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1987

3.	INVENTORIES	<u>1987</u>	<u>1986</u>
	City supplies	\$ 421,015	\$ 383,063
	Tax title property	95,436	94,241
	Land for resale	<u>537,107</u>	<u>509,107</u>
		\$ 1,053,558	\$ 986,411
		=====	=====
4.	CONDITIONAL PROVINCIAL AGENCIES	<u>1987</u>	<u>1986</u>
	Urban assistance - Saskatchewan Highway and Transport	\$ 175,108	\$ 84,101
	Saskatchewan Employment Development Program	23,745	-
	Saskatchewan Parks and Recreation Cultural maintenance	16,794	9,767
	Saskatchewan Employment Experimental Development Program	14,677	11,574
	Intermunicipal Fire Protection Program	10,000	9,174
	Urban Affairs - Transit for Disabled	4,554	4,609
	Saskatchewan Rural Development Road Maintenance Program	144	305
	Provincial Capital Fund	-	308,701
	Opportunities '86 Program	<u>-</u>	<u>18,140</u>
		\$ 245,022	\$ 446,371
		=====	=====

CITY OF ESTEVANNOTES TO THE FINANCIAL STATEMENTSDECEMBER 31, 1987

5. COMPARATIVE FIGURES

The comparative figures for the preceding year have been adjusted so as to reflect that year's financial position in a form comparable to the current year.

CITY OF ESTEVAN

DETAILS OF CAPITAL ASSETS

DECEMBER 31, 1987

	1987		1986
Land			
General government	\$ 1,350	\$	1,350
Other	16,667		16,667
Protective services	1,126		1,126
Transportation services	1,135		1,135
Environmental health	655		655
Recreation and community services	3,061		3,061
Sanitary landfill	24,200		24,200
Airport	1,199,848	\$ 1,248,042	646,717 \$ 694,911
Buildings			
General government	297,252		297,252
Protective services	169,078		169,078
Transportation services	243,742		233,796
Environmental health	1,500		1,500
Recreation and community services	1,753,570	2,465,142	1,587,817 2,289,443
Engineering structures			
Walks and curbs	1,263,420		1,263,420
Streets	6,392,379		5,923,280
Storm sewers	649,489		587,972
Parking lots	17,214		17,214
Parks, boulevards, etc	253,582	8,576,084	139,170 7,931,056
Machinery and equipment			
General government	300,341		277,090
Protective services	491,054		459,788
Transportation services	1,011,667		930,732
Environmental health	24,344		17,637
Environmental development services	442,539		431,469
Recreation and community services	554,385	2,824,330	519,086 2,635,802
Total general		15,113,598	13,551,212
Total utility		7,280,310	5,156,564
		\$ 22,393,908	\$ 18,707,776
		=====	=====

CITY OF ESTEVAN
PARTICULARS OF DEBENTURE DEBT
DECEMBER 31, 1987

<u>Issued</u>	<u>Years Term</u>	<u>%</u>	
1968	20	7 3/4	Comprehensive school
1968	20	5 1/4	Storm sewers
1969	20	8 1/2	Various projects
1968	20	7 3/4	Various projects
1977	10	9	Curbs and paving
1978	15	Various	Walks, curbs and paving
1979	10	10 1/2	
1980	10	13 3/4	Pavement, sidewalk and curbs
1982	10	14	Pavement, sidewalks and curbs

CITY OF ESTEVANPARTICULARS OF DEBENTURE DEBTDECEMBER 31, 1987

<u>Unmatured Debt Financed By</u>				
<u>Original Amount</u>	<u>Matured</u>	<u>Municipal Taxes</u>	<u>Frontage Taxes</u>	<u>School Taxes</u>
\$ 922,000	\$ 837,000	\$ -	\$ -	\$ 85,000
39,975	36,862	356	2,757	
265,000	218,000	22,118	24,882	
457,000	434,000	8,124	14,876	
183,000	179,000	386	3,614	
697,000	574,000	74,280	48,720	
392,000	280,000	51,979	60,021	
412,000	237,000	94,623	80,377	
<u>225,684</u>	<u>76,684</u>	<u>-</u>	<u>149,000</u>	
\$ 3,593,659	\$ 2,872,546	\$ 251,866	\$ 384,247	\$ 85,000
=====	=====	=====	=====	=====

CITY OF ESTEVANSTATEMENT OF REVENUE AND EXPENDITURESFOR THE YEAR ENDED DECEMBER 31, 1987

	<u>1987</u>	<u>1986</u>
REVENUE		
Taxation		
Municipal	\$ 2,613,988	\$ 2,504,688
Other services		
Frontage	213,089	202,848
Trailer fees	48,569	44,679
Power surcharge	<u>414,494</u>	<u>379,685</u>
Total to summary	\$ 3,290,140	\$ 3,131,900
	=====	=====
Grants in lieu		
Federal	\$ 12,098	\$ 12,098
Provincial	79,898	71,677
Saskatchewan Power	<u>295,962</u>	<u>307,767</u>
Total to summary	\$ 387,958	\$ 391,542
	=====	=====
Services to other governments		
Sanitary land fill	\$ <u>6,679</u>	\$ <u>6,533</u>
Total to summary	\$ 6,679	\$ 6,533
	=====	=====
General government and sale of services		
Tax certificates	\$ 3,950	\$ 4,460
Tax enforcement costs	262	124
Fire department	-	730
Airport rentals	24,821	22,641
Custom work	9,965	(361)
Cemetery fees	<u>7,037</u>	<u>4,783</u>
	<u>46,035</u>	<u>32,377</u>
Recreational and cultural services		
Programs	132	674
Swimming pool	42,178	41,856
Auditorium	86,173	90,879
Lignite Centre	43,618	16,049
Curling Rink	<u>646</u>	<u>2,892</u>
	<u>172,747</u>	<u>152,350</u>
Total to summary	\$ 218,782	\$ 184,727
	=====	=====

CITY OF ESTEVANSTATEMENT OF REVENUE AND EXPENDITURESFOR THE YEAR ENDED DECEMBER 31, 1987

	<u>1987</u>	<u>1986</u>
REVENUE		
Other revenue from own services		
Donations		
Artificial ice plant	\$ -	\$ 69,366
Licences		
Licences and permits	18,690	17,177
Business licences	51,315	50,803
Licence tags	2,509	2,607
	<u>72,514</u>	<u>70,587</u>
Fines		
Police court fines	132,468	113,874
Parking violations	12,275	8,391
Dog fines	1,356	503
	<u>146,099</u>	<u>122,768</u>
Rentals		
Property	18,092	19,145
Equipment	183,473	191,371
	<u>201,565</u>	<u>210,516</u>
Interest	671,135	460,907
Net penalties on tax arrears	47,636	41,608
Miscellaneous		
Commissions	181	630
Debenture charges recovered	91,710	92,445
R.R.A.P. applications	-	140
Other	12,177	7,069
	<u>104,068</u>	<u>100,284</u>
Total to Summary	\$ <u>1,243,017</u>	\$ <u>1,076,036</u>
	=====	=====
Transfers from other governments		
Unconditional		
Provincial	\$ 883,017	\$ 827,427
Conditional		
Provincial agencies (Note 4)	245,022	446,371
Provincial recreation	3,012	118,515
Inter-municipal recreation program	-	9,274
	<u>248,034</u>	<u>574,160</u>
Total to Summary	\$ <u>1,131,051</u>	\$ <u>1,401,587</u>
	=====	=====
Other		
Internal equipment charges	\$ 226,081	\$ 105,809
Transfer from reserve	229,438	-
Local improvements	159,764	71,572
Sale of capital assets	3,506,947	3,500,000
Total to Summary	\$ <u>4,122,230</u>	\$ <u>3,677,381</u>
	=====	=====

CITY OF ESTEVANSTATEMENT OF REVENUE AND EXPENDITURESFOR THE YEAR ENDED DECEMBER 31, 1987

	<u>1987</u>	<u>1986</u>
EXPENDITURES		
General government		
Legislative		
Mayor's indemnity	\$ 10,573	\$ 11,124
Aldermanic indemnity	30,537	30,576
Office and council chambers	7,783	6,976
Council expenses	25,175	33,040
Association memberships	4,308	3,866
	<u>78,376</u>	<u>85,582</u>
Administration		
City clerk and personnel	75,554	72,583
Legal services	8,020	10,000
City treasurer and personnel	141,513	137,993
Auditors' fees	7,350	6,950
Insurance and bonding	43,601	21,783
Employee benefits	25,518	25,826
Accounting expenses	16,559	16,796
	<u>318,115</u>	<u>291,931</u>
Assessment and taxation		
Tax and assessment supplies	3,009	962
Tax enforcement costs	225	197
Frontage tax on city property	9,692	10,947
Tax cancellations	16,011	9,571
	<u>28,937</u>	<u>21,677</u>
Common services city hall		
Janitorial contract	12,960	12,960
Janitorial supplies	388	714
Utilities	16,934	13,918
Building repairs and maintenance	30,443	4,336
Insurance	3,446	2,955
Postage	5,321	5,321
Stationery	4,415	5,303
Other office expense	13,995	13,654
Property maintenance	3,097	2,740
	<u>90,999</u>	<u>61,901</u>
Other services		
Advertising	2,069	2,050
Non-charitable grants	575	75
Land title fees	193	(684)
Licences	586	630
	<u>3,423</u>	<u>2,071</u>
Total to Summary	\$ 519,850	\$ 463,162
	=====	=====

CITY OF ESTEVAN
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1987

	<u>1987</u>	<u>1986</u>
EXPENDITURES		
Protective services		
Fire protection administration		
Fire chief and assistant's salary	\$ 70,853	\$ 67,889
Uniform and clothing	1,469	2,426
Employee benefits	8,779	8,359
Office expense	1,966	2,223
Insurance	3,512	2,926
Memberships, conventions, publications	3,693	4,025
	<u>90,272</u>	<u>87,848</u>
Fire fighting force		
Medicals and training	2,661	3,310
Fire alarm system	3,562	2,724
Radio and communications	839	616
Hydrant rental	18,800	18,800
Fire brigade wages	18,448	17,067
	<u>44,310</u>	<u>42,517</u>
Fire station and building		
Maintenance	9,188	3,654
Utilities	3,783	4,344
Caretaking and supplies	2,377	2,320
	<u>15,348</u>	<u>10,318</u>
Fire fighting equipment		
Vehicle operation	2,490	2,941
Vehicle maintenance	3,276	2,995
Hose replacement and supplies	7,913	1,409
Small tools and equipment	411	389
Uniforms and clothing	2,845	727
	<u>16,935</u>	<u>8,461</u>
Emergency measures		
E.M.O. costs	<u>2,882</u>	<u>3,237</u>

CITY OF ESTEVANSTATEMENT OF REVENUE AND EXPENDITURESFOR THE YEAR ENDED DECEMBER 31, 1987

	<u>1987</u>	<u>1986</u>
Protective services (continued)		
Police protection		
Administration salaries	137,902	136,962
Protective salaries	636,121	608,169
Car allowance and conventions	2,094	2,189
Pension and employee benefits	92,934	87,379
Clothing and dry cleaning	12,115	11,354
Postage	1,770	1,804
Stationery	3,749	1,643
Other office expenses	9,231	9,564
Identification	3,854	3,479
Building maintenance	20,944	17,290
Vehicle operations	13,208	11,419
Vehicle repairs	15,895	15,105
Insurance	2,177	2,399
Instruction and training	1,767	1,683
Prisoners meals	1,507	1,399
Equipment repairs	3,389	2,865
Utilities	8,982	10,444
Supplies and equipment	2,853	2,832
Board members and remuneration	19,917	4,409
Sundry	303	866
Service dog	897	865
Crime prevention program	298	-
Witness and matron fees	1,410	418
Parking control enforcement	17,792	17,479
	<u>1,011,109</u>	<u>952,016</u>
Other protective services		
Building inspector salary	32,395	31,220
Building inspector expenses	5,435	4,877
Safety equipment	6,159	10,141
	<u>43,989</u>	<u>46,238</u>
Animal and pest control		
Dog pound and catcher	8,246	3,576
Rat control	680	600
Mosquito control	6,142	13,455
	<u>15,068</u>	<u>17,631</u>
Total to Summary	\$ 1,239,913	\$ 1,168,266
	=====	=====

CITY OF ESTEVANSTATEMENT OF REVENUE AND EXPENDITURESFOR THE YEAR ENDED DECEMBER 31, 1987

	<u>1987</u>	<u>1986</u>
EXPENDITURES		
Transportation services		
Common services		
Engineering salary	\$ 95,664	\$ 103,180
Stationery supplies	786	769
Office expense	18,931	17,432
Employee benefits	22,406	22,888
Training and conventions	2,706	2,353
Work surveys and new projects	1,411	3,596
Library	1,102	1,317
Equipment operation	153,179	171,493
Sickness, holidays and fringe benefits	128,982	112,185
	<u>425,167</u>	<u>435,213</u>
Credit		
Wage surcharge	<u>(127,057)</u>	<u>(105,228)</u>
Engineering services		
Survey equipment	293	493
Drafting supplies and blueprint	863	2,126
	<u>1,156</u>	<u>2,619</u>
City yard		
Shop repairs	10,604	7,687
Storage building repairs	788	220
Utilities and insurance	15,757	16,461
Shop mileage	4,510	4,332
Yard repairs	1,674	3,662
Shop equipment and supplies	3,379	3,350
Building improvements	9,584	-
Storekeeping - salary	21,505	18,151
Storekeeping	1,541	1,285
Small tools replacement	1,694	1,326
Carpentry shop	3,239	1,740
	<u>74,275</u>	<u>58,214</u>
Street lighting		
Power	169,156	151,459
Construction	-	3,586
	<u>169,156</u>	<u>155,045</u>
Traffic controls		
Traffic light - maintenance	27,346	29,460
- operating	14,110	11,426
Traffic and street sign - maintenance	3,330	7,128
- repairs	14,889	16,379
Pavement marking	21,850	18,898
	<u>81,525</u>	<u>83,291</u>

CITY OF ESTEVANSTATEMENT OF REVENUE AND EXPENDITURESFOR THE YEAR ENDED DECEMBER 31, 1987

EXPENDITURES	<u>1987</u>	<u>1986</u>
Transportation services (continued)		
Roads		
Engineering mileage	11,014	10,831
Street grading	46,322	31,541
Roadway repairs	10,992	9,745
Lane grading	11,214	9,863
Lane gravelling	2,397	11,061
Street gravelling	13,668	24,389
Walkway maintenance	538	608
Culverts and drainage ditch	6,616	4,622
Pavement crackfilling	29,485	34,975
Pavement maintenance	90,166	198,922
Snow and ice removal	4,010	10,021
Street sanding	18,724	26,445
Snow clearing	10,837	19,673
Sidewalk maintenance	7,326	14,992
Storm sewer and manhole maintenance	11,857	10,346
Snow fences	4,145	-
Drainage facilities thawing	1,400	8,482
Catch basin maintenance	11,196	14,624
Outfall maintenance	4,665	2,052
Field equipment maintenance	1,590	1,301
	<u>298,162</u>	<u>444,493</u>
Parking		
Parking lot	<u>298</u>	<u>1,855</u>
Air transport		
Aviation lights	4,251	3,563
Roadway maintenance	263	408
Runway maintenance	1,327	878
Snow removal	1,390	2,187
Watermain maintenance	3,972	6,137
Sewage pumping station maintenance	4,295	3,733
Weather office and pilots lounge	10,429	11,768
Property maintenance	2,468	5,687
R.M. in lieu of taxes	923	699
Insurance airport building	1,300	1,202
Airport hanger - taxes	1,227	1,230
	<u>31,845</u>	<u>37,492</u>
Total to summary	\$ 954,527	\$ 1,112,994

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MATCHETT, POTTS & SEIPP

CITY OF ESTEVANSTATEMENT OF REVENUE AND EXPENDITURESFOR THE YEAR ENDED DECEMBER 31, 1987

	<u>1987</u>	<u>1986</u>
EXPENDITURES		
Environmental health		
Refuse collection and disposal		
Nuisance grounds	\$ 47,891	\$ 34,186
Garbage removal contract	173,458	177,274
	<u>221,349</u>	<u>211,460</u>
Other environmental health		
Scavenging and clean up	16,613	15,299
Waste container cleaning	5,641	4,854
Waste container maintenance	482	515
Street sweeping	60,964	53,761
Weed control	19,593	14,453
	<u>103,293</u>	<u>88,882</u>
Total to summary	\$ 324,642	\$ 300,342
	=====	=====
Public health and social services		
Public health		
Cemetery burials	\$ 6,762	\$ 6,545
Cemetery maintenance	37,504	37,826
	<u>44,266</u>	<u>44,371</u>
Social services		
Indigent burials	231	-
Total to summary	\$ 44,497	\$ 44,371
	=====	=====
Environmental development		
Community development		
Industrial development	\$ 4,394	\$ 2,444
Community promotions	10,486	10,404
District planning and promotion	1,711	4,203
	<u>16,591</u>	<u>17,051</u>
Other services		
City float	4,233	2,397
Decorative lighting	9,815	6,340
Fee for service - Chamber of Commerce	9,750	9,500
Public relations and tourism	65	-
Receptions	3,445	2,723
	<u>27,308</u>	<u>20,960</u>
Total to summary	\$ 43,899	\$ 38,011
	=====	=====

CITY OF ESTEVANSTATEMENT OF REVENUE AND EXPENDITURESFOR THE YEAR ENDED DECEMBER 31, 1987

EXPENDITURES	<u>1987</u>	<u>1986</u>
Recreation and cultural services		
Recreation administration		
Salaries	\$ 98,823	\$ 91,298
Employee benefits	14,554	14,888
Office expense	10,852	7,947
Memberships and conventions	3,400	2,585
Travel	9,263	9,642
Special projects	598	55
Program salaries	18,560	14,193
Program development	402	1,423
Recreation and parks board	2,948	2,159
	<u>159,400</u>	<u>144,190</u>
Outdoor rinks		
Operation	<u>33,117</u>	<u>22,096</u>
Playgrounds		
Programs	16,804	17,047
Maintenance	19,453	22,163
	<u>36,257</u>	<u>39,210</u>
Parks and boulevards		
Park maintenance	21,320	21,352
Boulevard maintenance	19,247	19,056
Park administration	51,660	43,605
Park development	7,687	3,291
Tree pruning and removal	17,735	15,848
Ball diamonds	9,731	12,430
Tennis courts	2,696	7,032
Employee benefits	(2,815)	(2,128)
	<u>127,261</u>	<u>120,486</u>
Woodlawn Pool		
Salaries	50,600	49,203
Benefits	2,715	3,514
Administration	2,587	2,048
Chemicals	3,620	2,441
Equipment maintenance	19,308	15,216
Building maintenance	6,215	5,712
Utilities and insurance	8,548	8,438
Miscellaneous	-	74
	<u>93,593</u>	<u>86,646</u>

CITY OF ESTEVANSTATEMENT OF REVENUE AND EXPENDITURESFOR THE YEAR ENDED DECEMBER 31, 1987

EXPENDITURES	<u>1987</u>	<u>1986</u>
Recreation and cultural services (continued)		
Civic Auditorium		
Salaries	\$ 103,741	\$ 100,281
Benefits	10,943	9,645
Utilities	73,858	77,002
Administration	1,491	712
Insurance	5,368	5,180
Building operations and maintenance	16,398	24,751
Building renovations	3,677	4,342
Equipment maintenance	26,657	37,274
Janitorial supplies	4,715	4,242
	<u>246,848</u>	<u>263,429</u>
Lignite Miners Centre		
Salaries	37,694	25,462
Benefits	10,511	3,462
Utilities	31,752	13,971
Building maintenance	5,385	8,076
Building renovations	11,770	1,038
Administration	22	-
Equipment maintenance	11,068	8,904
Concession	1,922	677
Insurance	1,817	1,302
	<u>111,941</u>	<u>62,892</u>
Curling rink		
Utilities	1,841	1,941
Insurance	870	846
Repairs and maintenance	1,276	5,380
	<u>3,987</u>	<u>8,167</u>
Other		
Regional library	83,497	81,976
Exhibition Centre	31,900	30,233
Estevan Arts Council	1,500	1,000
	<u>116,897</u>	<u>113,209</u>
Total to summary	\$ 929,301	\$ 860,325
	=====	=====

CITY OF ESTEVAN
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1987

EXPENDITURES	<u>1987</u>	<u>1986</u>
Fiscal services		
Debt charges		
Debenture principal	\$ 237,191	\$ 243,410
Debenture interest	96,568	121,923
Debenture debt charges recoverable	91,710	92,445
Discount on taxes	39,956	36,057
	<u>465,425</u>	<u>493,835</u>
Conditional transfers to other governments		
Social services	26,009	25,952
Health region levy	4,587	4,587
Hospital levy	200,592	200,592
Woodlawn Regional Park		
Administration	1,900	1,800
Capital	5,000	5,000
Low housing rental subsidy	-	5,000
Road ambulance association	35,259	32,109
Smile Services	13,998	9,500
	<u>287,345</u>	<u>284,540</u>
Total to summary	\$ 752,770	\$ 778,375
	=====	=====
Transfers to reserves		
Contingencies	\$ -	\$ 20,000
Other	3,550,465	3,082,183
Total to summary	\$ 3,550,465	\$ 3,102,183
	=====	=====

CITY OF ESTEVANSTATEMENT OF REVENUE AND EXPENDITURESFOR THE YEAR ENDED DECEMBER 31, 1987

	<u>1987</u>	<u>1986</u>
EXPENDITURES		
Capital expenditures		
Treasury department purchases	\$ 22,983	\$ 44,769
Police department purchases	40,419	19,417
City yard mobile equipment	209,363	71,227
City yard building and equipment	-	3,785
Local improvements and various projects	199,469	77,289
Engineering department purchases	3,568	1,355
Recreation department purchases	10,729	7,548
Parks department	127,742	11,421
Recreation facility purchases	176,993	335,032
Fire department purchases	34,651	28,266
Public rental housing	968	-
Road design - Kensington Avenue	255,374	582,053
City yard storage building	-	7,246
City hall improvements	268	-
Landfill improvements	6,706	-
Business improvement development	10,101	9,800
Storm sewer relocation	4,844	11,964
Dog pound	9,946	18,797
Airport construction	<u>553,131</u>	<u>646,717</u>
Total to summary	\$ 1,667,255 =====	\$ 1,876,686 =====
Repayment to capital trust fund		
Fire department equipment	\$ -	\$ 10,000
Transportation services city yard	30,000	51,550
Recreation and cultural services	<u>4,360</u>	<u>4,360</u>
	\$ 34,360 =====	\$ 65,910 =====

CITY OF ESTEVAN
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1987

	<u>1987</u>	<u>1986</u>
EXPENDITURES (continued)		
Extraordinary repairs and replacements		
Winter works program	\$ -	\$ 3,028
City yard storage building	-	504
City yard mobile equipment	16,718	-
Local improvements and various projects	291,663	17,136
Recreation facilities	1,367	8,480
Road design - Kensington Avenue	604	-
City hall equipment	24,053	913
Engineering department	-	2,511
Recreation department	-	12,017
Parks department	-	8,099
Business improvement development	-	1,815
Total to summary	\$ 334,405 =====	\$ 54,503 =====

CITY OF ESTEVAN
STATEMENT OF UTILITIES
FOR THE YEAR ENDED DECEMBER 31, 1987

	<u>1987</u>	<u>1986</u>
REVENUE		
Sale of water		
Residential	\$ 598,164	\$ 465,170
Commercial	262,237	232,231
Industrial	60,374	45,032
Government and schools	16,767	9,961
City departments	<u>42,713</u>	<u>35,084</u>
	<u>980,255</u>	<u>787,478</u>
Other revenue		
Fire hydrant rental	18,800	18,800
Frontage levy	32,205	21,851
Sewer service charge	167,358	134,174
Transfer from utility reserve	948,980	40,230
Government grants	294,812	2,533
Local improvements	70,523	10,535
Debenture pending	425,000	216,390
Miscellaneous	<u>18,167</u>	<u>15,317</u>
	<u>1,975,845</u>	<u>459,830</u>
Total to summary	\$ 2,956,100 =====	\$ 1,247,308 =====

CITY OF ESTEVAN

STATEMENT OF UTILITIES

FOR THE YEAR ENDED DECEMBER 31, 1987

EXPENDITURES	1987	1986
Sewer and water		
Engineering salaries	\$ 91,035	\$ 99,985
Miscellaneous	8	133
Training and conventions	329	736
Vehicle allowance and travel	9,484	10,494
Treasury administration costs	24,220	24,220
Stationery and postage	7,443	7,642
Insurance	6,554	6,355
	<u>139,073</u>	<u>149,565</u>
Water meters		
Reading	15,481	15,655
Repairs and maintenance	1,036	1,122
Workbook calls	20,408	21,462
Utility and store record	4,282	84
	<u>41,207</u>	<u>38,323</u>
Water treatment plant		
Salaries	134,082	123,303
Utilities	36,950	44,202
Janitorial and lab supplies	1,794	2,360
Purification chemicals	29,507	30,018
Maintenance of pumping plant	2,807	7,821
Dam and reservoir maintenance	380	-
Employee benefits	12,419	12,750
	<u>217,939</u>	<u>220,454</u>
Water tower		
Utilities	1,780	1,962
Maintenance	5,598	2,891
	<u>7,378</u>	<u>4,853</u>
Water distribution system		
Water main breaks	43,379	52,740
General maintenance	11,155	10,204
Hydrant maintenance	4,658	2,944
Hydrant installation and repairs	14,894	17,896
Valve installation and repairs	30,922	17,404
	<u>105,008</u>	<u>101,188</u>
Sanitary sewage system		
Sewer mains maintenance	2,853	7,943
Cleaning program	22,720	19,343
Chemicals	271	51
Manhole maintenance	5,540	5,516
	<u>31,384</u>	<u>32,853</u>

CITY OF ESTEVANSTATEMENT OF UTILITIESFOR THE YEAR ENDED DECEMBER 31, 1987

EXPENDITURES (Continued)	<u>1987</u>	<u>1986</u>
Sewer pumping station		
Utilities	8,778	8,724
General maintenance	7,363	5,245
Preventive maintenance program	<u>7,641</u>	<u>7,128</u>
	<u>23,782</u>	<u>21,097</u>
Sewage lagoons		
Preventive maintenance program	3,763	3,385
General maintenance	9,803	17,522
Drainage ditch maintenance	<u>2,078</u>	<u>13,891</u>
	<u>15,644</u>	<u>34,798</u>
Building services		
Frozen water connections	-	722
Maintenance of water connection lines	337	3,865
Maintenance of shut off valves	6,119	11,096
Maintenance of sewer connection lines	19	1,314
Trouble calls	2,090	2,567
Chemicals	<u>234</u>	<u>51</u>
	<u>8,799</u>	<u>19,615</u>
Debt charges		
Debenture principal	45,976	42,165
Debenture interest	<u>6,898</u>	<u>10,362</u>
	<u>52,874</u>	<u>52,527</u>
Transfer to utility reserve	<u>395,500</u>	<u>-</u>

CITY OF ESTEVANSTATEMENT OF UTILITIESFOR THE YEAR ENDED DECEMBER 31, 1987

<u>EXPENDITURES (Continued)</u>	<u>1987</u>	<u>1986</u>
Capital expenditures		
Local improvement program	84,523	268,079
Meter purchases	7,565	19,918
Water treatment plant expansion	1,734,361	123,615
Water meter conversion	85,890	79,310
	<u>1,912,339</u>	<u>490,922</u>
Extraordinary repairs and replacements		
Water supply line	924	5,066
Local improvements	212	70,897
Water distribution analysis	550	5,007
Lagoon analysis	1,916	-
Filtration plan	-	33
	<u>3,602</u>	<u>81,003</u>
Total to summary	\$ 2,954,529 =====	\$ 1,247,198 =====

CITY OF ESTEVANTAXES AND TAX ROLL PARTICULARSDECEMBER 31, 1987

	<u>1987</u>	<u>1986</u>
<u>TAXABLE ASSESSMENT</u>		
Land	\$ 14,580,940	\$ 14,177,330
Improvements	29,010,770	27,320,290
Business	<u>5,647,370</u>	<u>5,467,340</u>
	\$ 49,239,080	\$ 46,964,960
	=====	=====
<u>TAX RATE IN MILLS</u>		
General Municipal	52.5	52.5
Schools	65.5	68.5
	118.0	121.0
	=====	=====
<u>PARTICULARS OF TAX ROLL</u>		
Taxes in arrears, beginning of year	\$ 310,995	\$ 308,506
Penalties added	29,597	26,104
Current year levies		
General municipal	2,624,064	2,514,605
Frontage (local improvements)	274,869	257,647
Schools - public	2,311,167	2,220,140
- separate	1,089,794	1,046,965
Miscellaneous charges	7,013	1,462
Penalty on current year tax levies	<u>75,787</u>	<u>65,802</u>
	<u>6,723,286</u>	<u>6,441,231</u>
Deduct		
Cash collections	6,132,708	6,025,693
Discount on current year taxes	87,395	81,473
Tax cancellations - current	18,809	18,197
- arrears	<u>17,225</u>	<u>4,873</u>
	<u>6,256,137</u>	<u>6,130,236</u>
Taxes in arrears, end of the year	\$ 467,149	\$ 310,995
	=====	=====

CITY OF ESTEVAN
MISCELLANEOUS DATA
DECEMBER 31, 1987

34.

	<u>1987</u>	<u>1986</u>
Population	10,200 prelim	10,200 prelim
Total Area of City	1,740 ha	1,740 ha
Total Area of Exhibition Grounds	17.4 ha	17.4 ha
Total Area of Parks and Playgrounds	45.2 ha	45.2 ha

MILEAGE OF STREETS, ALLEYS AND SIDEWALKS

Streets:		
- Flexible Pavement	58.5 km	55.6 km
- Untreated Gravel Surfaces	15.9 km	18.8 km
Lanes	29.1 km	29.1 km
Sidewalks		
Curbs	111.98km	107 km

STATISTICS OF UTILITY ITEMS

Sanitary Sewers	60.269 km	57.4 km
Storm Sewer	24.3 km	24.3 km
Watermains	85.6 km	85.6 km
Number of Hydrants		
Gallons Water Pumped (lowlift)	478,015,000	414,358,000
Gallons Water Sold	348,435,972	302,125,871
Average Cost per 1,000 gallons		
Pumped (W.T.P. Costs)	.42	.48

* NOTE: Kensington Avenue Sanitary Sewer not on 1986.